

oxygenate to the blender, and the deliveries of reformulated gasoline from the blender.

(1) Test the mathematical accuracy of the calculations contained in the analysis.

(2) Agree the beginning and ending inventory to the blender's perpetual inventory records.

(3) Agree the analysis, where applicable, to the EPA reports.

(c) Obtain a listing of all RBOB receipts for the previous year.

(1) Test the mathematical accuracy of the volumetric calculations contained in the listing.

(2) Agree the volumetric calculations of RBOB receipts to the calculations contained in the material balance analysis.

(3) Select a representative sample of RBOB receipts from the listing. Review the product transfer documents for the indication of the type and volume of oxygenate required to be added to the RBOB.

(d) Obtain a listing of all reformulated gasoline batches produced by the blender during the previous year.

(1) Test the mathematical accuracy of the volumetric calculations contained in the listing.

(2) Agree the volumetric calculations contained in the listing to the calculations contained in the material balance analysis.

(3) Select a representative sample of the batches from the listing, and for these batches:

(i) Obtain the blender's records that indicate the volume and type of oxygenate that was blended, the volume of RBOB that was blended and the product transfer documents for the RBOB, and the internal lab analysis where applicable;

(ii) Agree the consistency of the type and volume of oxygenate added to the RBOB with that indicated to be added in the RBOB's product transfer documents;

(iii) In the case of RBOB designated as "any renewable oxygenate," "non VOC controlled renewable ether only," or "renewable ether only," review the documentation from the producer of the oxygenate to determine if the oxygenate meets the requirements of § 80.83(a);

(iv) Recalculate the actual oxygen content based on the volumes blended and agree to the report to EPA on oxygen; and

(v) Review the time and place designations in the product transfer documents prepared for the batch by the blender, for consistency with the time and place designations in the product transfer documents for the RBOB (e.g., VOC-controlled or non-VOC-controlled, VOC region for VOC-controlled, OPRG versus non-OPRG, and simple or complex model).

(e) Agree the sampling and testing frequency of the blender's quality assurance program with the sampling and testing rates required in § 80.69.

[59 FR 7875, Feb. 16, 1994, as amended at 59 FR 36969, July 20, 1994; 59 FR 39292, Aug. 2, 1994]

EFFECTIVE DATE NOTE: At 59 FR 39292, Aug. 2, 1994, § 80.129 was amended by revising paragraphs (a), (d)(3)(iii) and (d)(3)(iv), and adding paragraph (d)(3)(v) effective September 1, 1994. At 59 FR 60715, Nov. 28, 1994, the amendment was stayed effective September 13, 1994.

§ 80.130 Agreed upon procedures reports.

(a) *Reports.* (1) The CPA or CIA shall issue to the refiner, importer, or blender a report summarizing the procedures performed and the findings in accordance with the attest engagement or internal audit performed in compliance with this subpart.

(2) The refiner, importer or blender shall provide a copy of the auditor's report to the EPA within the time specified in § 80.75(m).

(b) *Record retention.* The CPA or CIA shall retain all records pertaining to the performance of each agreed upon procedure and pertaining to the creation of the agreed upon procedures report for a period of five years from the date of creation and shall deliver such records to the Administrator upon request.

§§ 80.131–80.135 [Reserved]

Subpart G—Detergent Gasoline

SOURCE: 59 FR 54706, Nov. 1, 1994, unless otherwise noted.